

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

GEORGE S. MICHAEL, et al.,)	
)	
Plaintiffs,)	
)	
v.)	No. 10 C 3897
)	
CHRISTINE LETCHINGER, et al.,)	Honorable Gary Feinerman
)	
Defendants.)	

**DEFENDANTS SUSAN GARRETT'S AND BRIAN HAMER'S
REPLY IN SUPPORT OF THEIR SUPPLEMENTAL MEMORANDUM**

Defendants, SUSAN GARRETT and BRIAN HAMER, by their attorney, LISA MADIGAN, Attorney General of Illinois, submit the following Reply in support of their Supplemental Memorandum in Support of their Motion to Dismiss under Federal Rules of Civil Procedure 12(b)(1) and 12(b)(6):

In their response to defendants Garrett's and Hamer's supplemental memorandum, plaintiffs contend that they do not "seek[] to obtain a tax exemption" through this federal action and so the Tax Injunction Act does not preclude this court's jurisdiction over plaintiff's claims. Like the taxpayers in *Fair Assessment in Real Estate Association, Inc. v. McNary*, 454 U.S. 100 (1981), however, success in this action would compensate plaintiffs for damages flowing from the allegedly unconstitutional administration of the state's tax collection process. Comity therefore bars this court's jurisdiction over plaintiffs' claims against defendants Garrett and Hamer. *Id.* at 116.

Moreover, plaintiffs contend that they seek redress for "the behind-the-scenes subversion of an administrative process." (Pls.' Resp. to Defs.' Suppl Mem. at 4.) In other words, through

this section 1983 action, plaintiffs attempt to challenge the process by which, they say, a property tax exemption for the Church was denied. Defendants Garrett and Hamer argued in their motion to dismiss that plaintiffs lack standing to bring a due process challenge to the denial of the property tax exemption. (Defs.' Mot. to Dismiss at 7-8.) But plaintiffs have failed to identify legal authority to support their position that, as congregants of the Church, they have standing to challenge the process employed to deny the property tax exemption.

Accordingly, for the reasons set forth above as well as for the reasons set forth in defendants Garrett's and Hamer's motion to dismiss, plaintiffs' claims against defendants SUSAN GARRETT and BRIAN HAMER should be dismissed.

Respectfully submitted,

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